

## ***Modernization Update***

### ***The New IRS Stands UP***

## **Meet the New IRS**

### ***Taxpayer Advocate Service***

#### **Taxpayer Advocate Service At-a-Glance**

Mission:	To ensure that in the event that the IRS' standard policies and procedures have not sufficiently resolved the situation, taxpayers' problems are resolved rapidly and equitably and to ensure systemic process and procedural change when necessary to avoid problems in the future.
Headquarters:	Washington, DC
Executive Team:	W. Val Oveson National Taxpayer Advocate  Henry O. Lamar, Jr. Deputy National Taxpayer Advocate
Area Offices:	Ft. Lauderdale, FL; San Francisco Bay Area, CA; Manhattan, NY; Richmond, VA; Dallas, TX; Milwaukee, WI; Seattle, WA
Service Centers	Atlanta, GA; Cincinnati, OH
Operating Division Offices:	W&I and TE/GE: Atlanta, GA SB/SE and LMSB: New Carrollton, MD
Local Taxpayer Advocate Service Offices — at least one in every state	
Visit the Taxpayer Advocate Service Web Site at: <a href="http://www.irs.gov/ind_info/advocate.html">www.irs.gov/ind_info/advocate.html</a>	

The National Taxpayer Advocate Service serves ALL taxpayers by making sure that their problems are resolved quickly and fairly when IRS' standard policies and procedures have not quickly and

## **Meet the New IRS Taxpayer Advocate Service**

effectively resolved the issue. It is critical that all taxpayers have an opportunity to receive independent, objective assistance when resolving problems with the IRS. The National Taxpayer Advocate's annual report to Congress identifies systemic issues that may adversely impact taxpayers, identifies areas of the tax law that impose significant compliance burdens on either taxpayers or the IRS, and proposes solutions for these situations.

In the new IRS, National Taxpayer Advocate Service employees in field offices will no longer report to local IRS management, but will report directly to the National Taxpayer Advocate. This will further guarantee the independence and objectivity of the process. The new National Taxpayer Advocate Service has been designed to focus on specific taxpayer segments and needs. The main objectives of the Taxpayer Advocate are the following:

- Provide objective review and relief in cases characterized by extenuating circumstances.
- Provide a centralized reporting structure for its employees.
- Provide service to all IRS operating divisions.
- Participate, through the Operating Division Taxpayer Advocate (ODTA), in policy and procedure implementation.
- Publicize Advocate education services and benefits to internal and external stakeholders.
- Solicit feedback from taxpayers and key stakeholders.

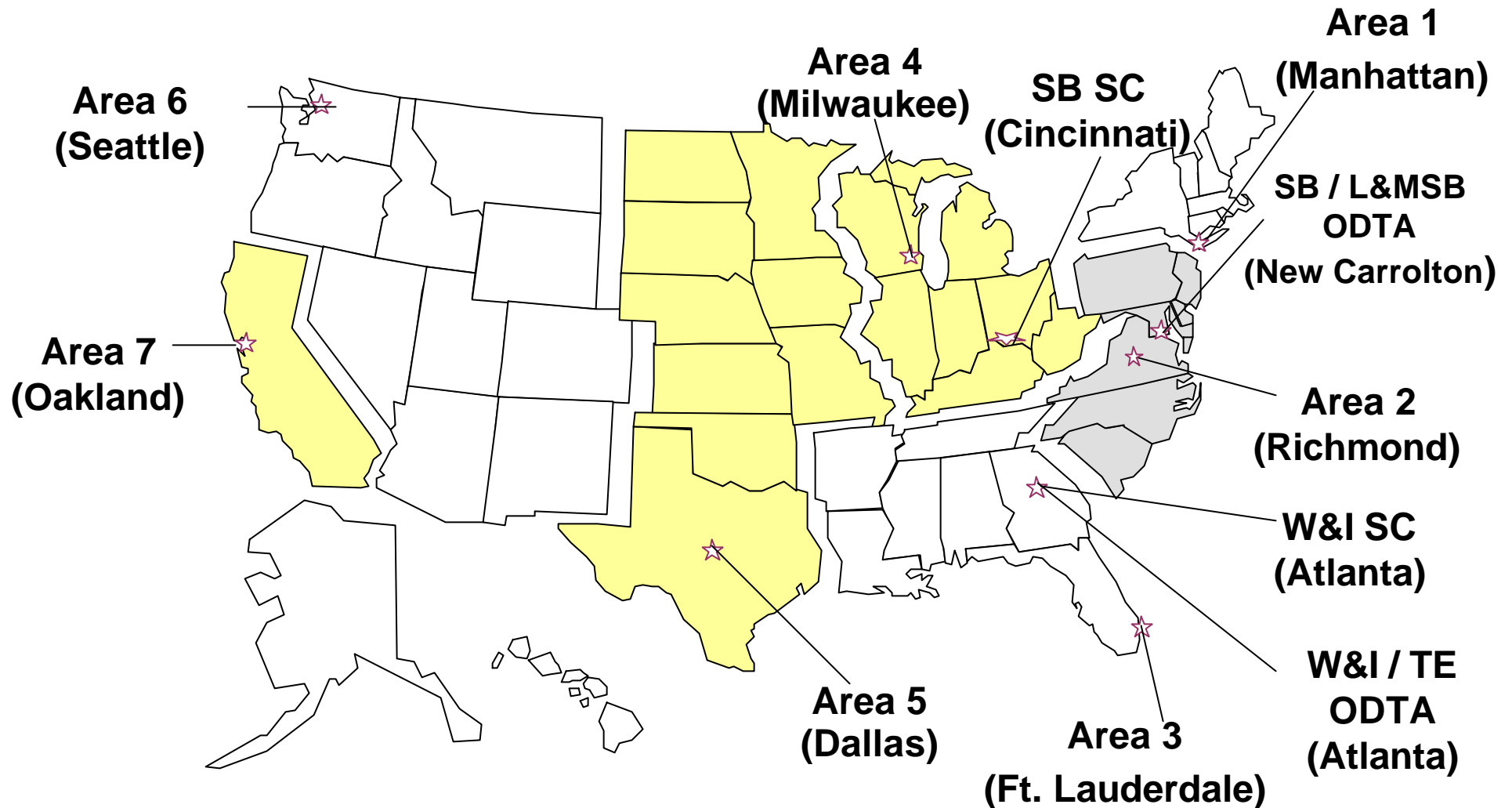
The new National Taxpayer Advocate Service will be organized around two major functions: casework and systemic analysis and advocacy.

- The casework unit will be responsible for resolving all individual and business taxpayer problems that meet Advocate criteria.
- The systemic analysis and advocacy unit will be responsible for working with the operating divisions to identify systemic problems, analyze root causes, implement solutions, and proactively identify potential problems with new systems and procedures.

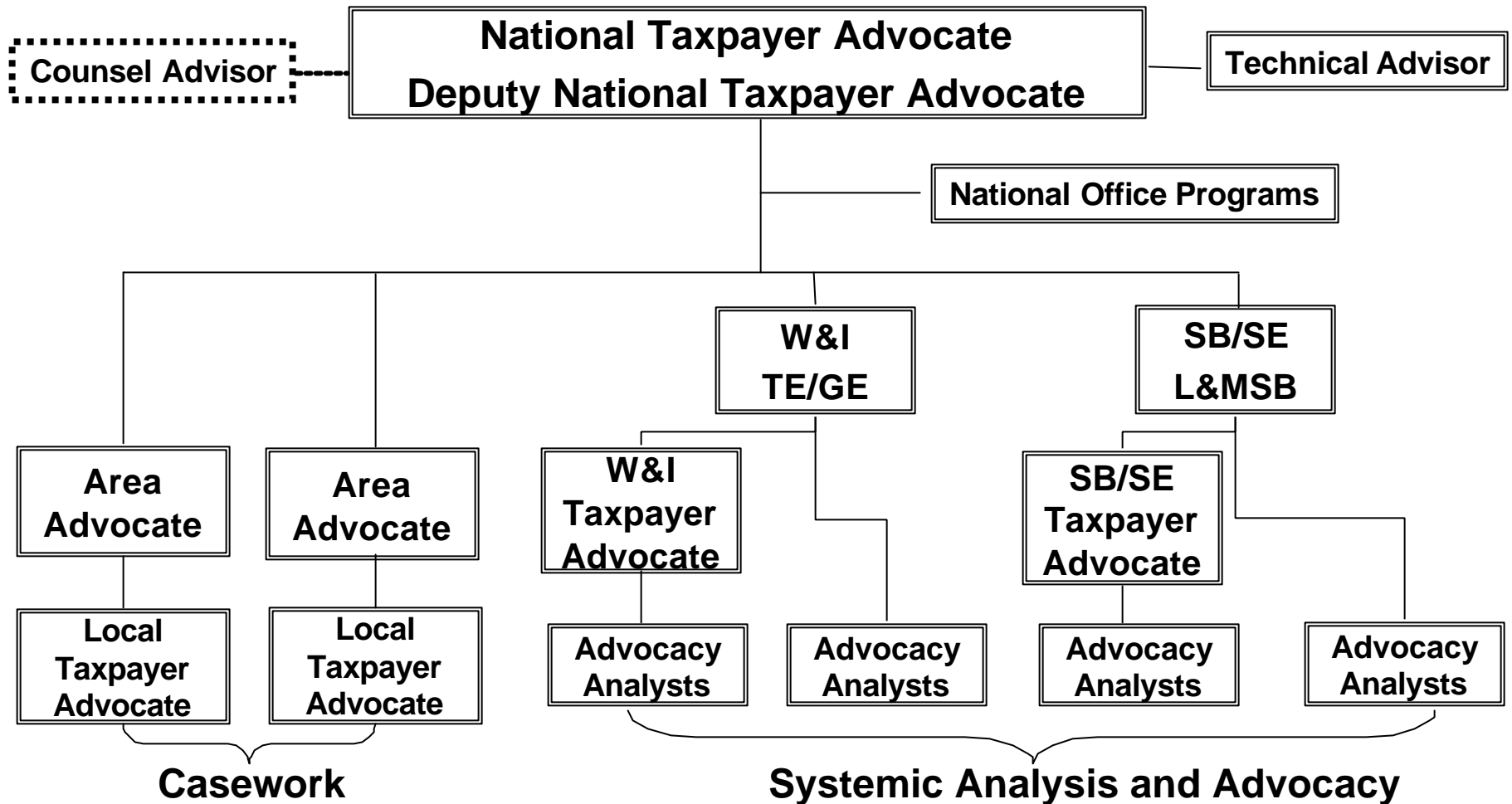
Each state will have at least one Taxpayer Advocate and a caseworker unit. There will be nine Area Advocates to manage the Local Taxpayer Advocates. This will accomplish the following objectives:

- Allow for easy, one-stop access to local Taxpayer Advocates.
- Will better represent taxpayers' interest in disputes with IRS.

# Taxpayer Advocate Areas



# Taxpayer Advocate Service



# Design

## **Area Advocates**

### **Casework**

**Assist taxpayers resolve account problems**

**Work with functions on case related issues**

**Provide input to advocacy program**

## **ODTAs**

**Systemic analysis and advocacy**

**Work with Operating Divisions to identify problems with systems and/or procedures**

**Recommend and monitor changes to correct problems**

## **National Office**

**Strategic Human Resources**

**EEO**

**Planning & Budget**

**Communications**

**Citizens Advisory Panels**

**Casework**

**Support field operations**

## **Counsel Advisor**

**Legal guidance to NTA**

**Look for legal opportunities to assist taxpayers**

## **Technical Advisor**

**Technical guidance to NTA**

**Support & guidance to technical review teams on the most complex cases**

# Hardship Criteria

- A delay of more than 30 days in resolving taxpayer account problems and the taxpayer has not received a response
- An immediate threat of adverse action
- The incurring of significant costs (including fees for professional representation) if relief is not granted
- Irreparable injury to or long term adverse impact to the taxpayer if relief is not granted

# Taxpayer Assistance Orders

- When will taxpayer Assistance Orders (TAOs) be issued?
- When the Operating Division will not agree to take the actions recommended by the Taxpayer Advocate to provide the relief requested

# Appeal of a TAO

- TAO can be appealed by IRS
  - From Local Advocate to Area Advocate
  - From Area Advocate to National TA
  - From NTA to Deputy Director
  - From Deputy Director to Commissioner



# Appeals vs. Taxpayer Advocate

## How do You Choose?

- Appeals is for:
  - Resolution of substantive tax disputes.
  - If not resolved in Appeals the taxpayer can opt to go to Tax Court.
- TAS is for:
  - Informal problem solving and error resolution.
- TAS will:
  - Consult with Appeals when taxpayers have questions or concerns regarding Appeals, but will not overturn Appeals Officers on substantive tax matters.

**Meet the New IRS**  
Taxpayer Advocate Service

**TELEPHONE DIRECTORY**  
**Taxpayer Advocate Service Point of Contacts**

<b>NAME</b>	<b>TITLE</b>	<b>PHONE NUMBER</b>
<b>NATIONAL OFFICE</b>		
W. Val Oveson	National Taxpayer Advocate	202-622-6100
Henry O. Lamar, Jr.	Deputy National Taxpayer Advocate	202-622-6100
Maryclare Whitehead	Executive Assistant to the Taxpayer Advocate	202-622-6100
<b>NO PROGRAM MANAGERS</b>		
JoAnn Innis	Equal Employment Opportunity & Diversity	202-622-6543
Robert Buggs	Human Resources	202-622-4961
Robert Cooper	Financial Operations	202-622-3527
Cathy VanHorn	CAP, Communications and Liaison	202-622-9396
Cheryl Harskowitch	Customer Account Operations	202-622-3942
Jack Mannion	Program Planning and Quality	202-622-3907
<b>AREA OFFICES</b>		
<b>AREA ADVOCATE/TELEPHONE NUMBER</b>		
Area 1 - Manhattan	Roslyn Russell	212-298-2065
<b>Cities Served</b>	Boston, MA; Augusta, ME; Portsmouth, NH; Burlington, VT; Hartford, CT; Providence, RI; Brooklyn, NY; Manhattan, NY; Albany, NY; Buffalo, NY	
Area 2 - Richmond	Virgie Noel	804-916-3501
<b>Cities Served</b>	Springfield, NJ; Pittsburgh, PA; Philadelphia, PA; Wilmington, DE; Baltimore, MD; Richmond, VA; Greensboro, NC; Columbia, SC	
Area 3 - Ft. Lauderdale	Jane Looney	954-423-7356
<b>Cities Served</b>	Atlanta, GA; Jacksonville, FL, Ft. Lauderdale, FL Nashville, TN, Birmingham, AL; New Orleans, LA; Jackson, MA; Little Rock, AR; International Local Office	
Area 4 - Milwaukee	Elayne Goldstein	414-297-1646
<b>Cities Served</b>	Cincinnati, OH; Cleveland, OH; Detroit, MI; Indianapolis, IN; Parkersburg, WV; Louisville, KY; Chicago, IL; Springfield, IL; Milwaukee, WI	

## Meet the New IRS Taxpayer Advocate Service

Area 5 - Dallas	Olga Rhodes	972-308-7019
<b>Cities Served</b>	Des Moines, IA; Omaha, NE; St. Paul, MN; Fargo, ND; Aberdeen, SD; Wichita, KS; St. Louis, MO; Oklahoma City, OK; Austin, TX; Dallas, TX; Houston, TX	
Area 6 - Seattle	Sandra Ling	206-220-4356
<b>Cities Served</b>	Denver, CO; Boise, ID; Helena, MT; Salt Lake City, UT; Cheyenne, WY; Phoenix, AZ; Albuquerque, NM; Las Vegas, NV; Anchorage, AK; Honolulu, HI; Portland, OR; Seattle, WA	
Area 7 - Oakland	Joe Benton	415-575-7053
<b>Cities Served</b>	Laguna Niguel, CA; San Jose, CA; Oakland, CA; Sacramento, CA; Los Angeles, CA	
Area 8 - Cincinnati	Dave Cook	513-263-3260
<b>Cities Served</b> (Service Centers)	Cincinnati; Brookhaven; Philadelphia; Ogden; Memphis	
Area 9 - Atlanta	Melvin Ware	404-338-8706
<b>Cities Served</b> (Service Centers)	Atlanta; Andover; Kansas City; Austin; Fresno	